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gress, it would seem to be best proper, in

to that intention, if this be practicable without undue delay to the law.

employees in the act. I consider it to be entirely practicable. Indeed, the construction thus required is, as to a part of the language of the act, *more literal* than that which I was, at first, led to apply. I refer to the last clause of the seventy-fifth section. All that is necessary for the purpose stated, is to apply a strict construction to the term "place of manufacture;" and to hold that any removal therefrom before the day mentioned will exempt the articles removed from the tax.

An absolutely literal construction, however, is still not admissible, since the ordinary store rooms connected with the manufactory must be included as part of the place of manufacture; other-

erwise, the object of the entire provision would be defeated. I am, then, of opinion that, by "the place of manufacture," must be understood the premises where the manufacture is carried on, together with the ordinary store rooms therewith connected and used for the storage of goods produced at the manufactory; and that any removal of goods therefrom before the 1st of November

which was intended, and will clearly serve to distinguish such goods from those afterward produced, must be held as exempting them from duty. With high respect,

EDWARD JORDAN, Solicitor.
Hon. S. P. CHASE, Sec'y of the Treasury.

The following letter from Commissioner Boutwell explains itself:

THAS-CAY DEPT., OFFICE OF INTERNAL REVENUE,
October 1, 1862

Sir: Your letter of the 25th of September has been received. In reply to the inquires contained therein, let me say to you that, under the present circumstances the stamp is not absolutely necessary until the 1st of January, 1863. All instruments, thereof, made previous to that date will be valid without stamp. No prosecutions will be allowed till stamps are issued, as no one but collectors can

Very respectfully,
 GEO. S. BOUTWELL, Com'r.
 JAMES M. BROWN, of Brown Brothers
 & Co., New York.

Here is another illustration of the
 sovereign impudence of the rebel power:
 TO THE HOME GUARDS OF KENTUCKY.

The officers and members of the Home Guards are hereby required to report and deliver up to the nearest commanding officer of this army all arms in their hands. Those complying with this order will be regarded as non-combatants. All failing to do so will be considered as enemies and treated accordingly.

Captains of companies will be held responsible for the execution of this order.

der, and will report to these Headquarters all who refuse to comply therewith.
BRAXTON BRAGG,
 General Commanding.

THE FIRST DAY'S FIGHT AT PERRYVILLE.
 —As the details of the innumerable attacks

of the rebels upon our troops at Perryville, on Wednesday, and the noble resistance made by the divisions of Gen. Rousseau and Gen. Jackson, under Maj. Gen. McCook, come to hand, we are inclined to believe that it was

among the most brilliant affairs of the war. McCook, with his two divisions, withstood the combined assault of two rebel army corps under Hardee and Polk, and there was very hard fighting done. Reynolds' division, composed itself with

fresh laurels and contested every inch manfully. Unfortunately, Gen. Jackson was killed within five minutes of the first attack, and his fall produced some confusion among his raw troops.

Ninety-eighth Ohio, and Eightieth Illinois conducted themselves with veteran coolness. The "fighting McCooks"—the General, Dan, and John—all escaped unharmed.--*Lou. Journal*.

REPORTED HELPLESS CONDITION OF THE
HEBEL GENERAL LEE.—Advices received
in this city by relatives of General Lee
show that he was injured in both hands
at the battle of Antietam. A ball passed
through the palm of his right hand, and
soon after his horse becoming un-
manageable, he was thrown head fore-
most, breaking one of the bones in the
back of the left hand. One of his rela-

There has been no yellow fever in New Orleans this year. The health of the city is without parallel. The fact is ascribed to the salubrious influences of the Yankee troops upon the atmosphere. New Orleans must never think of doing without them hereafter in the hot months. We congratulate her upon the discovery of a preventive of the terrible malarial fever that has ever been the great enemy to her prosperity.